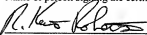


I hereby certify that this paper is being electronically transmitted to the U.S. Patent and Trademark Office on the date shown below.

R. Kent Roberts

Name of person signing the certification



January 19, 2007

Signature

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Mikio Totani

Serial No.: 10/521,924

Group Art Unit: 3721

Filing Date: January 21, 2005

Examiner: Hemant Desai

Title: Bag Making Machine

AMENDMENT & RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated September 20, 2006, please amend the above-identified patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.